

Instructions for Gasoline Distributor's Schedule of Receipts

General Information

Receipt Schedules are required to provide detail in support of receipts reported on the Gasoline Distributor Tax Return. Schedules may be reproduced. Detail for each receipt is required. Sub-totals of gallons by product and vendor are requested.

List the Company Name, Registration Number (from your Gas Tax Return), FEIN, Schedule Type (1, 2, 3 or 4), the Product Code, and the Month/Year on each Schedule. Use separate Schedules for each product type. **Circle or clearly indicate the product type and blend percentage (example: E10) that pertains to items on the Schedule.**

Ethanol or Methanol should be reported as a receipt on the Gas Distributor return in the month it is blended with gasoline.

List receipts on separate schedules based on the following categories:

Schedule Description

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| 1 | Gallons received on which you have paid Maine excise tax. |
| 2 | Gallons received in Maine from wholesalers or other Maine Licensed Distributors excise tax free. |
| 3 | Gallons imported excise tax free into Maine from another jurisdiction, delivered directly to your customer(s). |
| 4 | Gallons imported into Maine excise tax free from another jurisdiction and placed in your bulk storage. |

Column Instructions

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| Column 1 | List the Carrier Name if known. If schedules are filled in by hand, use a straight line as a ditto mark if the carrier name is repeated. If you transport your own product enter "self". |
| Column 2 | List the Carrier FEIN if known. |
| Column 3 | List the mode of transportation using the following codes: J = Trucks, R = Railroad, B = Barge, PL = Pipeline, S = Ship (or barge), BA = Book Adjustment, ST = Stock Transfer. |
| Column 4 | List the product Origin and Destination. At a minimum list the State or Province abbreviation. More precise detail like a terminal or city name is allowable. |
| Column 5 | List the vendor name (Acquired From). Make sure the vendor name is the name listed on the billing invoice and not the terminal name. |
| Column 6 | List the vendor FEIN if known. |
| Column 7 | Enter the date product was received (delivery date). Do not use the invoice date or the date paid. |
| Column 8 | If the Bill of Lading (BOL) number for the receipt is known, use the BOL number. If you do not have a BOL #, use the invoice number. |
| Column 9 | List gallons received in gross gallons (not adjusted for temperature). |

If Schedules are sub-totaled, clearly indicate that the amount is a sub-total. Provide a Grand Total at the end of each Schedule. Record the Grand Total in whole gallons on the appropriate Receipts line of the Gasoline Distributor Tax Return.